



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: STEYAERT LYNN L & KANBERGS KARLIS CO-TRUSTEES**

STEYAERT LYNN L & KANBERGS KARLIS CO-TRUSTEES  
5806 NW 150th St  
Vancouver, WA 98685

**ACCOUNT NUMBER: 986038-493**

**PROPERTY LOCATION: 5806 NW 150th St**  
Vancouver, WA 98685

**PETITION: 701**

**ASSESSMENT YEAR: Valued January 1, 2021 TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 234,600	\$ 234,600
Improvements	\$ 568,740	\$ 535,932
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 803,340</b>	<b>BOE VALUE \$ 770,532</b>

Date of hearing: April 13, 2022

Recording ID# STEYAERT

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Karl Kanbergs

Assessor:

None

# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

## **Continued**

### **FACTS AND FINDINGS**

The subject property is a ranch-style residence with 3,010 square feet, built in 2017 and is of good construction quality located on 0.28 acres.

The appellant stated that the comparables indicate a value of \$770,532. Two of the comparables are in the same subdivision and three were built by the same builder, Pacific Lifestyle Homes. The subject does not have a bonus room upstairs, which similar models have. All of the homes were built in 2014 or later and appear to have been kept in good condition. Comparable #1 is almost identical to the subject property and is in the same community but has the feature of bordering a greenbelt at its back. Comparable #2 has a bonus room upstairs and is slightly outside the subject community. Comparable #3 is in the same community as the subject but does have a bonus room upstairs. Comparable #4 was built in 2018, may have a view of the Columbia River, and has an additional bedroom. The average of the comparable sales indicates a value of \$736,000. As comparable #1 is so similar to the subject, the market value of the subject is estimated to be closer to \$770,532, which is also supported by local market trends. The appellant submitted four comparable sales [#986035-581 sold for \$700,000 in February 2020; #986032-961 sold for \$725,000 in September 2020; #986035-579 sold for \$685,000 in October 2020; and #986042-127 sold for \$699,900 in October 2020].

The appellant requested a value of \$770,532.

The appellant's comparable sales, especially #09603-558, support the requested value of \$770,532.

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$770,532 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 29, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

***\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\****



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** GARMIRE FRED JR & GARMIRE KAREN

GARMIRE FRED JR & GARMIRE KAREN  
14108 SE 25th Cir  
Vancouver, WA 98683

**ACCOUNT NUMBER:** 91890-005

**PROPERTY LOCATION:** 14108 SE 25th Cir  
Vancouver, WA 98683

**PETITION:** 704

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 234,905	\$	234,905
Improvements	\$ 501,266	\$	501,266
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 736,171</b>	<b>BOE VALUE</b>	<b>\$ 736,171</b>

Date of hearing: April 13, 2022

Recording ID# GARMIREA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Fred Garmire

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,581 square feet, built in 1997 and is of good construction quality located on 0.58 acres.

The appellant stated that the lot is roughly half an acre on a dead-end street. Approximately 22% of the lot is included in the private road and is unusable. The road maintenance is shared by the nine owners who use the road, based on their lot. The location of the road within the subject property includes an additional section that runs along the adjacent parcel. The appellant submitted three comparable sales [#92008-040 sold for \$729,000 in March 2020; #117898-068 sold for \$340,000 in August 2020; and #110172-204 sold for \$461,000 in April 2020].

The appellant requested a value of \$688,805.

The appellant comparable sales trended to the assessment date of January 1, 2021, support the assessed value.

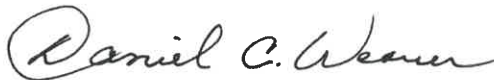
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$736,171 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 29, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** GARMIRE FRED JR & GARMIRE KAREN

GARMIRE FRED JR & GARMIRE KAREN  
14108 SE 25th Cir  
Vancouver, WA 98683

**ACCOUNT NUMBER:** 91891-010

**PROPERTY LOCATION:** 14005 SE 25th Cir  
Vancouver, WA 98683

**PETITION:** 705

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 229,688	\$	229,688
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 229,688</b>	<b>BOE VALUE</b>	<b>\$ 229,688</b>

Date of hearing: April 13, 2022

Recording ID# GARMIREB

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Fred Garmire

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 0.5-acre parcel of bare land.

The appellant stated that the road maintenance is shared by the nine owners who use the road, based on their lot. Approximately 13% of the lot is included in the private road and is unusable. The appellant submitted three comparable sales [#145109-000 sold for \$165,000 in March 2020; #986046-710 sold for \$211,000 in November 2020; and #114784-718 sold for \$535,000 in April 2020].

The appellant requested a value of \$181,809.

It is unclear whether the appellant's comparable sales have the same characteristics as the subject property as to the usable or unusable portion of the property. The trended values of the comparable properties on a per square foot basis support the assessed value of \$229,688.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$229,688 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 29, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: THOMASON JEANINE L**THOMASON JEANINE L  
PO Box 1364  
Vancouver, WA 98666**ACCOUNT NUMBER: 2540-000****PROPERTY LOCATION:** 200 W 36th St  
Vancouver, WA 98660**PETITION: 706****ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION</b>	
<b>ASSESSED VALUE</b>		<b>(BOE) VALUE</b>	
Land	\$ 190,000	\$	190,000
Improvements	\$ 250,798	\$	250,798
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 440,798</b>	<b>BOE VALUE</b>	<b>\$ 440,798</b>

**Date of hearing:** April 13, 2022**Recording ID#** THOMASON**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

**Appellant:**

None

**Assessor:**

None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 818 square feet, built in 1916 and is of average construction quality located on 0.11 acres. The home includes an additional 324 square feet of unfinished basement space. The property includes a detached garage measuring 378 square feet with 535 square feet above and 157 additional square feet along the side.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$387,588.

The appellant provided no evidence to support the requested value.

## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$440,798 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 29, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: BARBER ROBERT G JR & BARBER LISABETH M**

BARBER ROBERT G JR & BARBER LISABETH M  
1801 G St  
Washougal, WA 98671

**ACCOUNT NUMBER: 71840-000**

**PROPERTY LOCATION:** 1801 G St  
Washougal, WA 98671

**PETITION: 708**

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 142,460	\$	142,460
Improvements	\$ 380,365	\$	332,540
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 522,825</b>	<b>BOE VALUE</b>	<b>\$ 475,000</b>

Date of hearing: April 13, 2022

Recording ID# BARBER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Robert Barber

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,958 square feet, built in 2020 and is of average plus construction quality located on 0.34 acres.

The appellant stated that construction of the property was completed in June 2021. The submitted appraisal occurred after completion of the home. The building permit cost \$15,000 and a \$15,000 stormwater plan had to be approved by Clark County. Infrastructure for the stormwater had to be built at additional cost to that. The \$30,000 in planning and permitting costs was included in the appraisal. The property was purchased for \$65,000 in August of 2020. The property has been improved for \$312,225 since purchase. The appellant's evidence included an appraisal performed by John Courtney of Courtney Appraisal Services indicating a value of \$475,000 as of September 2020. The appellant submitted three comparable sales [#71272-005 sold for \$411,000 in June 2021; #71388-000 sold for \$330,000 in October 2021; and #71698-000 sold for \$335,000 in September 2021].

The appellant requested a value of \$454,685.

The private appraisal prepared as of September 2, 2020, provides a significant data point for the determination of value of \$475,000 for the subject property as of January 1, 2021.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$475,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 29, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WILSON GARY W

WILSON GARY W  
806 NW 209th St  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 179440-000

**PROPERTY LOCATION:** 806 NW 209th St  
Ridgefield, WA 98642

**PETITION:** 709

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 410,422	\$	410,422
Improvements	\$ 448,124	\$	189,578
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 858,546</b>	<b>BOE VALUE</b>	<b>\$ 600,000</b>

Date of hearing: April 13, 2022

Recording ID# WILSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Gary Wilson

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 4,008 square feet, built in 1995 and is of average construction quality located on 8.19 acres. The property includes a detached garage measuring 400 square feet.

The appellant stated the subject property had a destructive owner previously. Wiring and furnishings were damaged, the windows need repair, and water damage has occurred. The exterior has defective Louisiana Pacific siding, with the roof and gutters also needing repair. Fourteen different specialized contractors would be needed for all the work to be performed. The appellant's evidence included a bid by Kukun to renovate the home for \$343,446 as of January 2022. The appellant submitted three comparable sales [#215846-000 sold for \$475,000 in July 2020; #266151-000 sold for \$500,000 in February 2020; and #222316-000 sold for \$485,000 in October 2020].

The appellant requested a value of \$517,763.

The Board, after reviewing the information provided by Kukun, concluded that an allowance for costs to cure needed repairs of approximately \$258,500 would be appropriate for the subject property.


## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$600,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 29, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

[www.clark.wa.gov](http://www.clark.wa.gov)

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** CAMACHO DUNCAN & CAMACHO DANA

CAMACHO DUNCAN & CAMACHO DANA  
13210 NW 33rd Ave  
Vancouver, WA 98685

**ACCOUNT NUMBER:** 187785-064

**PROPERTY LOCATION:** 13210 NW 33rd Ave  
Vancouver, WA 98685

**PETITION:** 721

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION</b>	
<b>ASSESSED VALUE</b>		<b>(BOE) VALUE</b>	
Land	\$ 161,800	\$	161,800
Improvements	\$ 547,784	\$	498,200
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 709,584</b>	<b>BOE VALUE</b>	<b>\$ 660,000</b>

Date of hearing: April 13, 2022

Recording ID# CAMACHO

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Duncan Camacho

Assessor:

None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,882 square feet, built in 2001 and is of good construction quality located on 0.23 acres.

The appellant referred to the submitted materials. The lot is large, but much of it is sloped. Comparable #2 was the closest in square footage. The other comparables are smaller but are still representative of the subject property and are similarly located. The evidence included a BTA appeal result which set the value at \$560,000 as of January 1, 2019. The appellant submitted three comparable sales [#117893-870 sold for \$545,000 in November 2020; #117893-706 sold for \$550,000 in August 2020; and #183269-016 sold for \$600,000 in December 2020].

The appellant requested a value of \$615,000.

Trending the value set by the BTA in 2019 supports a value of \$660,000.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$660,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 29, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

[www.clark.wa.gov](http://www.clark.wa.gov)

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** MCMAKEN JAMES E

MCMAKEN JAMES E  
28700 NW 55th Ave  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 213255-000

**PROPERTY LOCATION:** 28700 NW 55th Ave  
Ridgefield, WA 98642

**PETITION:** 722

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 286,104	\$	286,104
Improvements	\$ 574,034	\$	546,012
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 860,138</b>	<b>BOE VALUE</b>	<b>\$ 832,116</b>

Date of hearing: April 13, 2022

Recording ID# MCMAKEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

James McMaken

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,980 square feet, built in 2003 and is of average plus construction quality located on 5.16 acres. The property includes a detached garage measuring 1,776 square feet with 1,332 square feet above and a carport measuring 336 square feet.

The appellant stated that the comparable sales indicate a lower value for the subject. A reasonable increase would be at roughly 11%, which is higher than the comparables and indicates a value of \$832,116. The appellant corrected the details of comparable #2. The property has a sale value of \$235 per square foot. It was built in 2004 and is construction grade average plus. The home is 3,028 square feet with a 736 square foot garage on 5.52 acres. There is no outbuilding, but there is a large wraparound deck. Comparable #4 is located at 4905 NE 312th Circle. The appellant submitted four comparable sales [#179446-000 sold for \$710,000 in June 2019; #213344-000 sold for \$791,000 in August 2020; #210819-000 sold for \$860,000 in August 2021; and #211056-000 sold for \$590,000 in December 2020].

The appellant requested a value of \$832,116.

The appellant's comparable sales and the prior year trended value supports the requested value of \$832,116.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$832,116 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 29, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** CLOUD TECH LLC

CLOUD TECH LLC  
C/O Unni Wahedi  
PO Box 3157  
Vancouver, WA 98668

**ACCOUNT NUMBER:** 97973-001

**PROPERTY LOCATION:** 903 NE 88th Cir  
Vancouver, WA 98665

**PETITION:** 668

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 216,400	\$	216,400
Improvements	\$ 827,500	\$	797,500
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 1,043,900</b>	<b>BOE VALUE</b>	<b>\$ 1,013,900</b>

Date of hearing: April 13, 2022

Recording ID# CLOUDTECH

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a commercial building with 10,116 square feet, located on 0.54 acres. The main building includes an attached storage garage measuring 1,104 square feet.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$874,800.

The Assessor's evidence included six comparable rental properties, five comparable sales, maps, photos and additional details about the comparables, email records, an itemized income approach, and a cover letter recommending the assessed value be reduced to \$1,013,900.

Since the appellant provided no information for Board consideration the Assessor's corrected value of \$1,013,900 is appropriate.

## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$1,013,900 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 29, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

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